

WHITE & CASE LLP
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Gerard Uzzi (GU – 2297)
J. Christopher Shore (JS – 6031)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**SECOND SUPPLEMENTAL STATEMENT OF WHITE & CASE LLP
PURSUANT TO BANKRUPTCY RULE 2019**

White & Case LLP ("White & Case") hereby submits this supplemental statement (the "Second Supplemental Statement") pursuant to Federal Rules of Bankruptcy Procedure 2019(a) in connection with the chapter 11 cases (the "Chapter 11 Cases") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors (collectively, the "Debtors") and states as follows:

1. This Second Supplemental Statement is filed with respect to the Verified Statement of White & Case LLP Pursuant to Bankruptcy Rule 2019(a), filed on June 15, 2009 [Docket No. 3953], as supplemented by the Supplemental Statement of White & Case LLP Pursuant to Bankruptcy Rule 2019, filed on June 22, 2010 [Docket No. 9718]. Such Second Supplemental Statement is made regarding changes in the membership of the Ad Hoc Group of Lehman Brothers Creditors (the "Group") to which White & Case is counsel.
2. As of the date hereof, the Group is comprised of the thirteen entities whose names and addresses are set forth on Annex A, attached hereto. White & Case has been advised by the members of the Group that they collectively, together with their affiliates, hold claims of

approximately \$20.2 billion across the Lehman Brothers capital structure, including approximately \$16.1 billion of senior unsecured claims against LBHI, which are based on the beneficial ownership or management of various accounts with investment authority, contractual authority, or voting authority for notes issued by LBHI.

Dated: March 21, 2011
New York, New York

Respectfully submitted,

WHITE & CASE LLP
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New York, New York 10036-2787
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Facsimile: (212) 354-8113
Gerard Uzzi (GU - 2297)
J. Christopher Shore (JS - 6031)

By: /s/ Gerard Uzzi
Gerard Uzzi

ATTORNEYS FOR THE AD HOC GROUP
OF LEHMAN BROTHERS CREDITORS

ANNEX A

NAME	ADDRESS
California Public Employees' Retirement System	P.O. Box 2749 Sacramento, CA 95812-2749
Canyon Capital Advisors LLC	2000 Avenue of the Stars, 11th Floor Los Angeles, CA 90067
City of Fremont	3300 Capitol Avenue Fremont, CA 94537
County of San Mateo	400 County Center, 6th Floor Redwood City, CA 94063-1662
Fiduciary Counselors Inc.	700 12th Street NW, Suite 700 Washington, DC 20005
Fir Tree, Inc.	505 Fifth Avenue, 23rd Floor New York, NY 10017
Gruss Asset Management, L.P.	667 Madison Avenue, 3rd Floor New York, NY 10065
Owl Creek Asset Management, LP	640 Fifth Avenue, 20th Floor New York, NY 10019
Pacific Investment Management Company LLC	849 Newport Center Drive Newport Beach, CA 92660
Paulson & Co. Inc.	1251 Avenue of the Americas New York, NY 10020
Perry Capital LLC on behalf of one or more investment funds for which or an affiliate acts as investment advisor or general partner	767 Fifth Avenue New York, NY 10153
Taconic Capital Advisors L.P.	450 Park Avenue, 9th Floor New York, NY 10022
Vallejo Sanitation and Flood Control District	450 Ryder Street Vallejo, CA 94590